

Hearing Date and Time: July 19, 2007 at 10:00 AM
Response Date and Time: July 12, 2007 at 4:00 PM

James M. Sullivan, Esq. (JS-2189)
340 Madison Avenue
New York, New York 10173-1922
Telephone: 212.547.5400
Fax: 212.547.5444

Counsel for Timken U.S. Co. and The Timken Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

| | |
|-------------------------------------|---------------------------|
| ----- | X |
| In re | : Chapter 11 |
| | : |
| DELPHI CORPORATION, <u>et al.</u> , | : Case No. 05-44481 (RDD) |
| | : |
| Debtors. | : (Jointly Administered) |
| | : |
| | : |
| ----- | X |

**RESPONSE OF TIMKEN U.S. CO. AND THE TIMKEN COMPANY
TO THE DEBTORS' SIXTEENTH OMNIBUS OBJECTION TO CLAIMS**

Timken U.S. Co. and The Timken Company (together, "Timken"), by and through their undersigned counsel, hereby submit this response to the Sixteenth Omnibus Objection to Claims (the "Sixteenth Objection").

1. Timken has filed claim numbers 11706, 11707, 14319, 16456, and 16499 against the Debtors.
2. Claim numbers 11707 and 16456 were expunged pursuant to the Debtors' First and Eighth Omnibus Objection to Claims, respectively.
3. Claim numbers 11706 and 14319 were objected to pursuant to the Debtors' Third Omnibus Objection to Claims (the "Third Objection"). On November 22, 2006, Timken filed a response to the Third Objection. The Third Objection was indefinitely postponed with respect to claim numbers 11706 and 14319.

4. On June 15, 2007, the Debtors filed the Sixteenth Objection, which seeks to expunge claim number 16499 as amended and superseded by claim number 14319.

Argument

5. Claim number 16499, which amends and supersedes claim number 14319, represents a valid claim against the Debtors' estate and should not be expunged. Instead, claim number 14319 should be expunged as amended and superseded by claim number 16499.

6. The Debtors mistakenly believe that claim number 14319 supersedes claim number 16499, when, in fact, it is claim number 16499, filed several months later, that supersedes claim number 14319.

WHEREFORE, Timken respectfully requests that the Court deny the Sixteenth Objection as to claim number 16499 and grant such other relief as the Court deems just and proper.

Dated: July 12, 2007

Respectfully submitted,

McDermott Will & Emery LLP

By: /s/ James M. Sullivan
James M. Sullivan, Esq. (JS-2189)
340 Madison Avenue
New York, New York 10173-1922
Telephone: 212.547.5400
Fax: 212.547.5444

Counsel for Timken U.S. Co. and The Timken Company